



## TOWN COUNCIL – AGENDA REQUEST FORM

THIS FORM WILL BECOME PART OF THE BACKGROUND INFORMATION USED BY THE COUNCIL AND PUBLIC

Please submit Agenda Request Form, **including back up information**, 8 days prior to the requested meeting date. **Public Hearing requests must be submitted 20 days prior to requested meeting date to meet publication deadlines** (exceptions may be authorized by the Town Manager, Chairman/Vice Chair).

### MEETING INFORMATION

Date Submitted: March 4, 2016  
Submitted by: Assessor Loren Martin  
Department:  
Speakers:

Date of Meeting: March 24, 2016

Time Required: 15 minutes

Background Info. Supplied: Yes: ☒ No: ☐

### CATEGORY OF BUSINESS (PLEASE PLACE AN "X" IN THE APPROPRIATE BOX)

Appointment:	<input type="checkbox"/>	Recognition/Resignation/Retirement:	<input type="checkbox"/>
<b>Public Hearing:</b>	<input checked="" type="checkbox"/>	Old Business:	<input type="checkbox"/>
New Business:	<input type="checkbox"/>	Consent Agenda:	<input type="checkbox"/>
Nonpublic:	<input type="checkbox"/>	Other:	<input type="checkbox"/>

### TITLE OF ITEM

Public Hearing - Pole License Amendments

### DESCRIPTION OF ITEM

The Town Council will hold a public hearing, pursuant to the provisions of RSA 231:136 and 43:2, for the purpose of considering amending all existing pole licenses to include language regarding taxation pursuant to RSA 72:23 and will also consider adopting a revised Pole and/or Conduit License form which will include language regarding taxation pursuant to RSA 72:23. The hearing is being held to determine if it is in the best interests of the public good to amend the pole licenses so that they are consistent with the property taxation statutes (RSA 72:23).

### REFERENCE (IF KNOWN)

RSA:	231:163, 43:2 & 72:23	Warrant Article:	
Charter Article:		Town Meeting:	
Other:		N/A	

### EQUIPMENT REQUIRED (PLEASE PLACE AN "X" IN THE APPROPRIATE BOX)

Projector:	<input type="checkbox"/>	Grant Requirements:	<input type="checkbox"/>
Easel:	<input type="checkbox"/>	Joint Meeting:	<input type="checkbox"/>
Special Seating:	<input type="checkbox"/>	Other:	<input type="checkbox"/>
Laptop:	<input type="checkbox"/>	None:	<input type="checkbox"/>

### CONTACT INFORMATION

Name: **Loren Martin** Address:



**PUBLIC NOTICE**  
**Town of Merrimack**  
**Public Hearing**



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The Merrimack Town Council will hold a public hearing on **Thursday, March 24, 2016 at 7:00 PM in the Matthew Thornton Room located at 8 Baboosic Lake Road**, pursuant to the provisions of RSA 231:163 and 43:2, for the purpose of considering amending all existing pole licenses to include language regarding taxation pursuant to RSA 72:23.

The Town Council will also consider adopting a revised Pole and/or Conduit License form which will include language regarding taxation pursuant to RSA 72:23.

The hearing is being held to determine if it is in the best interests of the public good to amend the pole licenses so that they are consistent with the property taxation statutes (RSA 72:23)

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For Town of Merrimack Use:

Posted: March 7, 2016

To Be Published: March 7, 2016 (*Union Leader*)

# TITLE V TAXATION

## CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

### Property Taxes

#### Section 72:23

**72:23 Real Estate and Personal Property Tax Exemption.** – The following real estate and personal property shall, unless otherwise provided by statute, be exempt from taxation:

I. (a) Lands and the buildings and structures thereon and therein and the personal property owned by the state of New Hampshire or by a New Hampshire city, town, school district, or village district unless said real or personal property is used or occupied by other than the state or a city, town, school district, or village district under a lease or other agreement the terms of which provide for the payment of properly assessed real and personal property taxes by the party using or occupying said property. The exemption provided herein shall apply to any and all taxes against lands and the buildings and structures thereon and therein and the personal property owned by the state, cities, towns, school districts, and village districts, which have or may have accrued since March 31, 1975, and to any and all future taxes which, but for the exemption provided herein, would accrue against lands and buildings and structures thereon and therein and the personal property owned by the state, cities, towns, school districts, and village districts.

(b) All leases and other agreements, the terms of which provide for the use or occupation by others of real or personal property owned by the state or a city, town, school district, or village district, entered into after July 1, 1979, shall provide for the payment of properly assessed real and personal property taxes by the party using or occupying said property no later than the due date. This subparagraph shall not apply to leases of state-owned railroad properties which are subject to railroad taxes under the provisions of RSA 82 or which provide revenue to the state, a portion of which is distributed to cities and towns pursuant to RSA 228:69, I(a). All such leases and agreements shall include a provision that "failure of the lessee to pay the duly assessed personal and real estate taxes when due shall be cause to terminate said lease or agreement by the lessor." All such leases and agreements entered into on or after January 1, 1994, shall clearly state the lessee's obligations regarding the payment of both current and potential real and personal property taxes, and shall also state whether the lessee has an obligation to pay real and personal property taxes on structures or improvements added by the lessee.

(c) If the lessee using or occupying the property fails to pay the duly assessed personal and real estate taxes on the due date, the tax collector of the taxing district involved shall notify the lessor that the same remains unpaid. Upon receipt of said notification from the tax collector, the lessor shall terminate said lease or agreement and pay over to the tax collector from amounts received from said lease such sums as are necessary to satisfy the tax due.

(d) The exemptions provided in subparagraph (a) shall apply to the lands and the buildings and structures thereon and therein and personal property owned by the university system of New Hampshire or the community college system of New Hampshire. The requirements of subparagraph (b) shall apply to all leases and other agreements entered into or renewed on or after April 1, 2006, the terms of which provide for the use or occupation by others of real or personal property owned by the university system of New Hampshire or the community college system of New Hampshire. The remedies set forth in subparagraph (c) shall be available to enforce the payment of real and personal property taxes assessed



against the lessees of property owned by the university system of New Hampshire or the community college system of New Hampshire pursuant to this subparagraph.

II. Lands and buildings and personal property owned and used by any county for governmental purposes, including hospitals, court houses, registry buildings, and county correctional facilities except that county farms and their lands, buildings and taxable personal property shall be taxed.

III. Houses of public worship, parish houses, church parsonages occupied by their pastors, convents, monasteries, buildings and the lands appertaining to them owned, used and occupied directly for religious training or for other religious purposes by any regularly recognized and constituted denomination, creed or sect, organized, incorporated or legally doing business in this state and the personal property used by them for the purposes for which they are established.

IV. The buildings and structures of schools, seminaries of learning, colleges, academies and universities organized, incorporated or legally doing business in this state and owned, used and occupied by them directly for the purposes for which they are established, including but not limited to the dormitories, dining rooms, kitchens, auditoriums, classrooms, infirmaries, administrative and utility rooms and buildings connected therewith, athletic fields and facilities and gymnasiums, boat houses and wharves belonging to them and used in connection therewith, and the land thereto appertaining but not including lands and buildings not used and occupied directly for the purposes for which they are organized or incorporated, and the personal property used by them directly for the purposes for which they are established, provided none of the income or profits are divided among the members or stockholders or used or appropriated for any other purpose than the purpose for which they are organized or established; provided further that if the value of the dormitories, dining rooms and kitchens shall exceed \$150,000, the value thereof in excess of said sum shall be taxable. A town at an annual town meeting or the governing body of a city may vote to increase the amount of the exemption upon dormitories, dining rooms and kitchens.

V. The buildings, lands and personal property of charitable organizations and societies organized, incorporated, or legally doing business in this state, owned, used and occupied by them directly for the purposes for which they are established, provided that none of the income or profits thereof is used for any other purpose than the purpose for which they are established.

V-a. The real estate and personal property owned by any organization described in paragraphs I, II, III, IV or V of this section and occupied and used by another organization described in said paragraphs, but only to the extent that such real estate and personal property would be exempt from taxation under said paragraphs if such property were owned by the organization occupying and using the property, as long as any rental fee and repairs, charged by the owner, are not in clear excess of fair rental value.

VI. Every charitable organization or society, except those religious and educational organizations and societies whose real estate is exempt under the provisions of paragraphs III and IV, shall annually before June 1 file with the municipality in which the property is located upon a form prescribed and provided by the board of tax and land appeals a statement of its financial condition for the preceding fiscal year and such other information as may be necessary to establish its status and eligibility for tax exemption.

VII. For the purposes of this section, the term "charitable" shall have the meaning set forth in RSA 72:23-I.

**Source.** 1913, 115:1. 1915, 150:1. 1921, 41:1. 1923, 70:1. PL 60:22. 1930, 4:1. 1941, 174:1. RL 73:24. 1945, 141:1. RSA 70:23. 1955, 157:1. 1957, 202:2. 1969, 113:1. 1973, 544:8. 1975, 482:1, 2. 1977, 568:8; 600:83. 1979, 182:1. 1988, 1:2; 89:11. 1991, 111:1; 306:3. 1993, 195:1. 1994, 378:1. 1999, 304:2. 2002, 190:7. 2003, 56:3. 2006, 205:2. 2011, 199:2, eff. Aug. 19, 2011; 224:361, eff. July 1, 2011.